

Message Text

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PAGE 01 STATE 037675
ORIGIN CU-04

INFO OCT-01 EUR-12 ISO-00 USIA-15 /032 R

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R 181648Z FEB 77
FM SECSTATE WASHDC
TO AMEMBASSY STOCKHOLM

UNCLAS STATE 037675

E.O. 11652: N/A

TAGS: SCUL

SUBJECT: NON-RESIDENT TAXES

REF: STOCKHOLM 646

CU/ARTS HAS CHECKED WITH IRS INTERNATIONAL OPERATIONS TO ASCERTAIN TAXES IMPOSED ON FOREIGN PERFORMING ARTISTS WHO APPEAR IN U.S. IN CASE OF NON-RESIDENT ALIENS COMING TO U.S. WHO ARE NOT PERMANENT EMPLOYEES, UNDER SECTION 1441 OF INTERNAL REVENUE CODE, 30 OF THEIR GROSS INCOME IS WITH HELD. HOWEVER THERE ARE TREATY PROVISIONS WITH MANY COUNTRIES (INCLUDING SWEDEN) WHEREBY DISTINGUISHED VISITORS AND OTHERS ARE EXEMPT. WHEN EXEMPT NO TAX IS WITHHELD.

2. IF NOT EXEMPT NON-RESIDENT ALIENS MUST FILL OUT FORM 1040 NR AND AT END OF YEAR WHEN TRUE TAX IS COMPUTED ON GROSS INCOME IN U.S., THE ARTIST MAY HAVE TO PAY MORE THAN THE 30 WITHHELD OR MAY GET REFUND.
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3. THERE IS AN OFFICE AT IRS CALLED GROUP TWENTY WHOSE MISSION IS TO OVERSEE THE ENFORCEMENT OF TAXES WITHHELD FOR PERSONS ON H-1 VISAS.

4. THERE ARE TWO PUBLICATIONS PUT OUT BY IRS: NO. 518 "U.S. TAX GUIDE FOR ALIENS" AND NO. 515 "WITHHOLDING

ON FOREIGN ALIENS AND U.S. CORPORATIONS." CU/ARTS HAS REQUESTED COPIES AND WILL FORWARD STOCKHOLM ASAP.
HARTMAN

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAXES, CULTURAL PRESENTATIONS
Control Number: n/a
Copy: SINGLE
Sent Date: 18-Feb-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977STATE037675
Document Source: CORE
Document Unique ID: 00
Drafter: BGERSTEIN:SB
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770059-0158
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770226/aaaaaxby.tel
Line Count: 65
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 14907cc4-c288-dd11-92da-001cc4696bcc
Office: ORIGIN CU
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
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Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 77 STOCKHOLM 646
Retention: 0
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Review Content Flags:
Review Date: 01-Dec-2004 12:00:00 am
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Review Release Date: n/a
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Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 3278888
Secure: OPEN
Status: NATIVE
Subject: NON-RESIDENT TAXES
TAGS: SCUL, US, IRS
To: STOCKHOLM
Type: TE
vdkgvwkey: odbc://SAS/SAS.dbo.SAS_Docs/14907cc4-c288-dd11-92da-001cc4696bcc
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